Attorney Docket No.: DANI-0005USCON

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Paul McGrane et al.

Group Art Unit: 1621

Application No.: 09/845,233

Examiner:

Filed:

April 30, 2001

Deborah D. Carr

For:

Method For the Direct Esterification:

of Sorbitol With Fatty Acids

Of Server

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE AFTER FINAL REJECTION

Dear Sir:

This is a response to the Final Rejection dated January 25, 2006, in relation to the above-identified application. This response is considered timely by virtue of the petition for a 1-month extension of time filed herewith along with payment of the associated extension fee of \$120.00.

A listing of Claims begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.